# UNITED STATES BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA GREENSBORO DIVISION

In Re:

**Peter Robert Boykin** 

Case No. 18-10192 Chapter 13

Social Security No. xxx-xx-6743 Address:2060 Stone Street Ext., Mebane, NC 27302-

Debtor

#### **OBJECTION TO CLAIM**

**NOW COMES** the Debtor above-named, through counsel, pursuant to 11 U.S.C. §502 and Bankruptcy Rule 3007, who respectfully objects to the proof of claim filed by the creditor IRS and dated November 6, 2018 and designated claim number 3 for the following reasons:

IRS filed a claim for a priority tax liability for income taxes accruing in tax year 2016 noting the tax return to be unfiled. However, Debtor has indeed filed his tax return and already received a refund for tax year 2016. Copies of same are being sent to the IRS representative responsible for filing the proof of claim contemporaneously with this objection.

WHEREFORE, the Debtor prays that the Court enter an Order disallowing the claim in its entirety.

Dated: 03/01/2019

## LAW OFFICES OF JOHN T. ORCUTT, P.C.

/s Benjamin D. Busch

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### CERTIFICATE OF SERVICE

I, Erica NeSmith, of the Law Offices of John T. Orcutt, P.C., under penalty of perjury, do hereby certify that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age; and that on March 1, 2019, I served copies of the foregoing **OBJECTION TO CLAIM**, by automatic electronic noticing, or when unavailable, by Regular U.S. Mail, upon the following parties:

Department of Treasury - IRS Attn: Managing Agent PO Box 7346 Philadelphia, PA 19101

US Attorney's Office - MDNC Attn: Civil Processing Clerk 101 South Edgeworth St., 4<sup>th</sup> Floor Greensboro, NC 27401

Hon. William Barr, United States Attorney General United States Department of Justice 950 Pennsylvania Ave NW Washington, DC 20530

William P. Miller U.S. Bankruptcy Administrator

Anita Jo Kinlaw-Troxler Chapter 13 Trustee

/s Erica NeSmith

Erica NeSmith